411-06

Previous references
Mel 411 of 06 (1-8.10 15-22 25 32)
Misc (102-44)

1906
~~498~~.
(Mel)

File No 411-06

Serial Nos. 33, 34, 35

Later references.
Mel 125-14 BS 2-3 June 1915-
Mel 86-24 - 99, 119, 143, 144, 145, 147 149, 151-153, 155, 159, 163, 164 166, 168 169, 171, 172

GENERAL AND REVENUE SECRETARIAT.

Serial Nos 33-35

13

SUBJECT

Municipal Accounts

3) From the Comptr no 5393 / 2A 773 dt 19-2-13
Submits 12 copies of the Proceedings and recommn of the Confce appointed to consider the Draft- Mysore Municipal Act and requests early orders on the recommendations of the Confce

4) From the same no 6570 dt 1-4-13
Requests early orders on the 33

5) G. R. S. 58
~~Accepts the~~ The Comptr
By comms of the
Presidents of Bangalore & Mysore City Municipalities
" of Sanyasi Municipality
Secretary Govt Press
Asst Secy Mr. Kantaraj Urs

Mr C Srikanteswara Iyer
" K.R Srinivasa Iyengar
" C.S Balasundaram Iyer

Accepted the recommendations of the conference held at Mysore during the Dasara 1912 regarding the provisions of the draft mining Act manual, direct that the manual as finally approved by the Conference be framed for use in the several Mundis and conveys acknowledgments of Govt to Mr J.S. Chakravarthi and his Asst Mr B Srinivasa Iyengar for their labours in the preparation of the manuals &c

Bgla
7.2.13

GENERAL AND REVENUE SECRETARIAT.

(Mnl)

NOTES.

Mnl File No. 411-06

File Heading.

Municipal Accounts

From

The comptroller

No. 5393/2 A&T13 Dated 19/20-2-13 Received 22-2-13

Diary No 4947	Enclos 2 Spare Copies. 11	Serial No. 33

Brief Abstract of Letter.

Submits a dozen copies of the proceedings and recommendations of the conference appointed to consider the Draft Mnl Account Manual and requests early orders on the recommendations of the conference

NOTES AND ORDERS.

The Comptroller has forwarded a copy of the Draft Municipal Account manual as finally settled by the conference and he requests approval of Govt to the adoption of the Manual so that the new rules and forms may be introduced into the

GPB—32,000—15-8-12

General and Revenue Secretariat

MA File No. 411 of 1916

Serial No

Several Municipalities with effect from 1st July 1913 He adds that any defects that may hereafter be noticed in the practical working of the Manual may be remedied by the issue of necessary addenda and corrigenda

2 In this connection attention is respectfully invited to recommendation no (1) of the conference, viz

"The draft Manual as finally amended may be treated as a set of model rules approved by Govt and may be recommended to Municipalities for adoption with such modifications as each Municipality may consider necessary, as rules under section 46(c) and other sections of the Mun Regn"

It is believed that if Govt properly impress on the Municipalities the necessity of adopting a set of account rules and also advise that such action should be taken by them within a definite period, there will be no difficulty in getting the rules adopted by all the Municipalities within a reasonable

Note—Contn sheet.

GPB—65 000—1,-8 12.

4947
7031-08

(R S 12]

General and Revenue Secretariat

File No. 411 of 1916

Serial No	
3	Issued for orders
	AJ (10/5) 27/2/13
	4 The draft account Manual as revised by the Conference maybe approved
	5 Reference is invited to Resolution no 2 of the Proceedings of the Conference Much of the difficulty and apprehensions entertained in regard to the applicability of these rules to minor Municipalities have since been removed by [illegible]
	Place this before the Governor SP 4/3/13
	ZY 4/4/13
	Secy) 6 Suitable draft sanctioning the Manual as revised by the Conference may be put up, distinctive stages of the case being set out in the draft
	DMG 2/4/13
2/4/13	Draft handed
	DG 2/4/13
34	From the comptroller No 6510 dated 1st April 1913 Requests early orders on SL 33
	PT.

NOTE—Contn sheet

S 12]

General and Revenue Secretariat

ML File No. 411 of 1906

Serial No

7. ~~Draft submitted as directed~~ in para 6 above

8 Please put up a typed draft as revised by me. LL 10/4/13

9 Typed draft Sd 11-4-13

Typing Section

With reference to para 6 draft is put up 10 LL 12/4/13

Dy Secy) Secy)

Dewan 13/4

11 2nd Corner

Dewan 8/4

12 Draft approved well 28/4/13

13 The heavy and unpostage matter may also be submitted to the Dewan before issue

14. Dewan) Dewan 7/5

29/4 7.5.13 Book

15 The may also be circulated to the 1st Councillor and resubmitted with a draft Notification

17 5 13

Note—Contin sheet.

S 12]

General and Revenue Secretariat

File No. 411 of 1916

Serial No

K Circulated to the Ist Councillor as per para 15 Secy's letter 20/5

17 There are certain matters in the Manual which are not strictly account matters, and would not therefore come within the purview of a 'Municipal account' Manual But they come in incidentally and tend to make the Manual Comprehensive. I suppose such inclusion is inevitable & may remain

18 One small alteration may be suggested The use of the term "Vernacular" for the word "Kannada" is analogous to that of the word "native" & may be left out I do not know of the word "province occurs anywhere & it should also be eschewed.

Attended to 20/5/17

NOTE—Contn sheet

GPB—85 000—17-6 12.

6 & 4 6

7 R. S. 12]

General and Revenue Secretariat | ML File No. 411 of 1926.

Serial No

19. I have suggested two alterations in para. 4. After all this trouble, it is somewhat disappointing to find that after all Govt can merely suggest "model" rules. The inadequacy of our authority need not be proclaimed in the order in which it makes them. There is no need officially to style them model rules.

20 The rules are to be framed under S 46 generally — (c) not being the only or the most appropriate cl. applicable.

(Sd) Srivastava 23/5/13

27 B IV 23/5/13 — 23/5/13

23 Subs to draft Subn vide as ordered by Mr Dewan in para 15 supra.

(Sd) Srivastava

23/5/13

Dewan 2/6/13

20/5/13 Draft as per

NOTE—Contn sheet.

GPB—65,000—17-6-12.

7 5

Submitted to His Highness

These papers relate to the compilation and promulgation of the Mysore Municipal Account Manual

for ap- 2 In the accompanying draft of Government Order agreed to by both the Councillors, a summary is given of of the distinctive stages which led to the consideration of the subject by a conference of principal Heads of Departments and Deputy Commissioners of Districts

under 3 The Comptroller recommends the issue of the Municipal Account Manual as finally revised by the Conference

4 The accompanying draft sanctioning the promulgation of the Municipal Account Manual may be - - approved

7 June 19

BR

8

Record of Cases submitted for the Orders of His Highness the Maharaja

Subject

Draft order sanctioning the promulgation of the Municipal Account Manual.

Order

Approved
K R W
11/6/13

No 1040

To be circulated
Convocation & personal
before orders thereon

14/6

Secretary
11 6 13

B IV

14/6/13

16/6

17/6/13

9

G R S 12]

General and Revenue Secretariat

Inst File No. 411 of 1916

Serial No

To the Comptroller, Dy Comrs of Dists, Presidency of the Bangalore & Mysore Adjl Commrs, Presidency of the Simpson Works, Supdt of the Govt Press, Mr K S Doraisawmy Iyer, Mr M Kantaraj Urs, Mr C Srikanteswara Iyer, Mr K R Sreenivasaraghavan & Mr C S Balasundaram Iyer

Accepts the recommendations of the Conference held at Mysore during the Dasara of 1912 for considering the provisions of the draft Municipal Account Manual, directs that the Manual as finally approved by the Conference be printed for use in the several Municipalities of the State & conveys the acknowledgments of the Govt to Mr J S Chakravarti & his Asst Mr B Sreenivasaraghavan for their labours in the preparation of the Manual & to the several members of the Conference for their cooperation & suggestions

NOTE—Contin sheet

GPB—65,000—17 6-12

Gl 17]

It is requested that in future communications on the subject the No and date of this letter and the distinguishing letters below the number as given opposite may be quoted and addressed to the Comptroller Mysore Government window dilivery No 6 Bangalore

No 5393 / L.A D 773

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 19th February *191* 3

Encls 1 Draft M.Manual
& 12 printed Proceedings.

FROM

J S CHAKRAVARTI, ESQ, M A,
F R A S, ETC,
Comptroller to the Government of
His Highness the Maharaja of Mysore

To

K. B. Srinivasa Ayengar ESQ, M A,
Secretary to the Government of Mysore,
General and Revenue *Departments*

SIR,

Adverting to Government Order No.7561-70/M1 41½-06 dated 12th April 1912 according their formal approval to the draft Municipal Account Manual as proposed by me and sanctioning its final adoption after the criticisms thereon are considered at a conference at Mysore, I have the honour to state that in pursuance of the said order, I forwarded printed copies of the draft Manual to all the Deputy Commissioners and Presidents of Municipalities and District Funds and to the marginally noted officers for favour of their suggestion and criticism thereon at a conference at Mysore

1 The Chief Engineer
2 The Revenue Commissioner
3 The Excise Commissioner
4 The Inspector-General of Police
5 The Conservator of Forests

2. The conference of the officers was held at Mysore during the last Dasara and I beg to submit herewith a dozen copies of the Proceedings and recommendations

3 All the important Government orders and instructions contained in the Manual were fully discussed in the Conference and any defects that may hereafter be noticed in the practical working of

Rec.—Gl 17]

.. .. Department.

19/3

From

J S. CHAKRAVARTI, Esq., M A,
F. R. A. S., ETC.
Comptroller to the Govt o
H. H. the Maharaja of Mysor

To

Secretary to the Govt of Mysore
Judicial Dept.

Dated

Despatched 2-2-13

Received

No. S-395/773 13

Subject matter

Submitting a dy on Copyright Bill concerning a Criminal Appeal before the Empress vs

#4 2

of the rules may be remedied by the issue of necessary addenda and corrigenda to the Manual. I beg that Government may be pleased to pass early orders on the recommendations of the Conference and also accord their final approval to the adoption of the Manual so that the new forms and rules may be introduced in the several Municipalities with effect from 1st July 1913

4 A copy of the Manual as finally passed by the Conference is also forwarded herewith for the information of Government

I have the honour to be,
Sir,
Your most obedient servant,

Comptroller
C.A

M.B

Encl to Lr. No. 4947
M 411-06 Sl 33

3

Proceedings and Recommendations of the Conference appointed to consider the Draft Municipal Accounts Manual

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PART I

PROCEEDINGS

The Government of His Highness the Maharaja of Mysore in their Order No. 2512-24 Mi. 411-06-16, dated the 16th September 1912 appointed a Conference to consider the draft Municipal Accounts Manual during Dasara, 1912 The draft Manual was circulated to all the members about ten weeks before Dasara and the suggestions and criticisms offered by members previous to the first meeting were carefully studied and analyzed To facilitate discussion at the Conference an agenda paper containing the several points for discussion brought forward by the members was printed and circulated amongst the members

The first meeting of the Conference was held at the Public Offices, Mysore, on the 16th October 1912 at 12 noon

The following members were present —

1 Mr J S Chakravarti President in the Chair
2 Mr K S Doraswami Iyer
3 Mr C Srikantesvara Aiyar
4 Mr M Kantaraj Urs
5 Mr K R Srinivasa Iyengar
6 Mr B J Kumarasami Naik
7 Mr K Srinivasa Rao
8 Mr K Chandy
9 Mr A Subramania Iyer
10 Mr K Krishna Iyer and
11 Mr Balasundaram Iyer

Members

With the permission of the members Mr B Srinivasa Iyengar discharged the duties of Secretary to the Conference

The first point settled was the time for the subsequent meetings as some of the members were in favour of sittings in the morning. It was finally agreed by the majority that the subsequent meetings should be held in the afternoon the exact time being fixed on each day for the next day's meeting according to other engagements of the members

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The general points for discussion in Part I of the agenda were then considered

in the order in the agenda paper and the following resolutions were passed —

That the draft Manual as finally adopted by the Conference may be treated as a set of model rules to be approved by Government and recommended to the Municipalities for adoption with such modifications as each Municipality may consider necessary, as Rules under Section 46 (*c*) and other sections of the Regulation

This was proposed by Mr C S Balasundaram Iyer and seconded by Mr K Chandy It was passed by the majority Seven members *viz* –

Mr C S Balasundaram Iyer
Mr K Chandy
Mr K Srinivasa Rao
Mr K Krishna Iyer
Mr A Subramania Iyer
Mr M Kantaraj Urs and
The President

voting for it and three *viz* —

Mr K S Doraswami Iyer
Mr K R Srinivasa Iyengar and
Mr C Srikantesvara Aiyar

voting against it

Summary of discussion —A doubt was expressed as to whether Government had the power under the Municipal Regulation to frame an obligatory Accounts Manual for adoption by Municipalities in Mysore It was felt that direct and explicit powers were not reserved to Government in this matter in the Mysore Regulation Considering Section 46 (*c*) of the Mysore Regulation however it was generally agreed that the Municipal Councils in Mysore are required under that section to frame rules relating to matters of accounts for the guidance of Municipal servants When the Councils had not framed such rules Government could frame a set of model rules and advise the Municipalities to adopt them with suitable modifications deemed necessary It was agreed that the Mysore Municipalities required a certain amount of guidance in the matter and it was for want of such guidance that they had not taken up this important subject of framing account rules At the same time it was thought more desirable to leave the Municipalities to adopt a set of account rules themselves and not to directly force a set of rules framed by Government on them even if Government had the power to do so If the alterations proposed by the Municipalities made the rules radically different from the model rules Government might refuse to sanction them It was considered by the majority that the resolution as

RESOLUTION No 1

(With reference to general point No 1 in Part I of agenda paper)

adopted solved this difficulty in a satisfactory manner

Mr K S Doraswami Iyer, however, thought that it was better for Government to assume the necessary power by amendment of the Regulation and then prescribe the Accounts Manual authoritatively for adoption by Municipalities in Mysore so as to secure uniformity of account procedure as far as possible He moved a resolution to this effect

This was seconded by Mr B J Kumarasami Naik

The resolution was, however, lost as only four, *viz* —

Mr Doraswami Iyer
Mr Srikantesvara Aiyai
Mr Srinivasa Iyengar and
Mr Kumaraswami Naik

voted for it and six members, *viz* —

Mr K Srinivasa Rao
Mr C S Balasundaram Iyer
Mr A Subramania Iyer
Mr K Chandy
Mr M Kantaraj Urs and
The President

were against it

The sense of the meeting was that if this proposition had been put forward as an alternative to the first resolution with the remark that either of the alternative proposals might be adopted by Government according to their discretion, all the members would have almost accepted it

RESOLUTION No 2

(With reference to general point No 2 in Part I of the agenda paper)

Resolved that the rules and forms in the draft Manual which are applicable only to the two City Municipalities and are not generally suited to the requirements of other Municipalities be distinguished by an asterisk being placed against them and that the rules and forms not so marked be considered as a simple and handy manual for general adoption by all the Municipalities in Mysore

Proposed by Mr K Chandy seconded by Mr Balasundaram Iyer and carried unanimously

RESOLUTION No 3

(With reference to general point No 3 in the agenda paper)

In view to having a complete system of accounts, it may be necessary to maintain in the district and mofussil Municipal offices some more registers than at present for which an increase of establishment may be required *Resolved* that in the opinion of the Conference such increase may be sanctioned by Government on application by the Municipalities concerned

Proposed by Mr C Srikantesvara Aiyar seconded by Mr C S Balasundaram Iyer and carried unanimously

b

Summary of discussion —There was at first a difference of opinion among the members as to whether the Conference should offer any recommendation to Government in this matter But all the members came to an agreement that as they were suggesting rules for securing efficiency in the maintenance of accounts they might as well state that if additional establishment was proved to be necessary for working the rules such additions should be sanctioned

Resolved that the rules and forms not marked with an asterisk and which are to be applicable to all the Municipalities in Mysore may be translated into Kanarese and printed

Proposed by Mr K Chandy, seconded by Mr K Srinivasa Rao and carried unanimously

The fifth point in the agenda was then taken up and Mr K Srinivasa Rao proposed that the rules in the Manual may be amended so as to distinguish the powers and duties of the President from those of the Vice President But the proposition was not put to the vote

Summary of discussion —Under Section 24 of the Municipal Regulation the President's powers and duties are defined and Section 25 provides for the President delegating his functions to the Vice President to the extent necessary It was considered sufficient to state in the Manual as to what powers and duties the President should not delegate to the Vice President This was the plan adopted in the draft Manual and a list of powers which could not be delegated to the Vice President was given in para 390 The members agreed that when considering the Manual in detail it might be considered whether any change in the list was called for and as this was all that was wanted no formal resolution on the point was necessary

The next point in the agenda, *viz*, that the Deputy Commissioners should continue as Presidents of all Municipalities in their districts and that wherever necessary the Sub Divisional Officers should be appointed Senior Vice Presidents for Municipalities in their Sub Division was dropped

Summary of discussion —The question does not arise directly out of the consideration of the Manual The orders of Government appointing Sub Divisional Assistant Commissioners as Presidents of Regulation Municipalities within their jurisdiction had not been

RESOLUTION No 4

(With reference to general point No 4 in Part I of agenda paper)

No 3079-87
M150-08-1 of 22-9-08

7

given effect to in some places because it was found that if the required establishment was transferred from the Deputy Commissioner's Office to the Sub-Divisions, there would not be sufficient establishment left in the Deputy Commissioner's Office As the question of additional establishment when necessary to give effect to the account rules had already been considered in Resolution No 3, the members thought that this point did not require further consideration by the Conference

The last point in the agenda, *viz*, rules on matters other than accounts *e g*, principles of assessments of direct taxes etc, might be omitted from the Account Manual, was then considered The general sense of the Conference was that resolution on the subject was unnecessary

Summary of discussion —It was felt that a certain amount of explanatory matter was necessary to make a set of account rules easily comprehensible and that the Manual did not contain much matter which might be omitted The Civil Account Code contains various rules on matters which do not directly appertain to accounts The members thought that the necessity of eliminating redundant matter might be kept in view when going through the manual in detail and any paragraphs or sections which were superfluous might be deleted

The meeting terminated at 2 P M The next meeting was arranged to be held on the 17th October 1912 at 12 noon

Second Day's Proceedings

The Conference commenced work on the 17th October at 12 noon

All members except Messrs P R W Wetherall and P F Bowring attended

The plan of work adopted was to have each chapter of the Manual read by the Secretary clause by clause, then to consider all suggestions and alterations appertaining to the rules in that chapter made by the members as per printed list as also the new suggestions brought forward and then finally to star mark such of the rules and forms as are not suitable for small Municipalities

Chapters I and II (General principles and rules and budget) were then considered and passed with suitable alterations as indicated in red ink in the attached copy

The chief alterations were —

Rule 9 which proposed to restrict the powers of Municipal Councils in adding to or modifying the forms in the Manual was cut out as the Manual was recommended as a set of model rules for adoption by Municipalities.

There was also some discussion as to whether cases of embezzlement of Municipal money and irregularities likely to be connected with an embezzlement should be reported by the President to the Comptroller It was pointed out that under the Civil Account Code, Volume I (*vide* Article 20) a report to Comptroller was necessary only in cases of actual loss of Government money deposited in a Treasury and that other cases of embezzlement need not be reported to him The members considered that a report of such irregularity to Government was sufficient and Rules 17 and 18 were altered accordingly

With reference to clause (3) of the rules in Rule 21 for the preparation of budget estimates, on the authority of G O No 7528-39-I—M1 413-09-10, dated 28th February 1910, that no new charge should be included in the draft estimates until it is sanctioned by Government, the members considered that the restriction placed on the Municipal Council on the analogy of Government departments may well be removed as the budget of each Municipality was sanctioned by Government, with reference to its financial position and that sanction of the Council was sufficient authority for including a fresh charge in Municipal estimates to be submitted to Government except in respect of charges for which previous sanction of Government was specially necessary under the rules The rule was altered accordingly

The members were of opinion that there were no rules in Chapters I and II which could be star marked as unnecessary for small Municipalities

THIRD DAY'S PROCEEDINGS

On the 3rd day *i e* 18th October, the Conference commenced work at 12 noon as on the previous days All members, except Messrs. Wetherall, Bowring and K Krishna Iyer were present

Chapters III and IV (Assessment of direct taxes and their demand and collection) were read by the Secretary in the meeting After considering the suggestions relating to the rules in these chapters the members passed them with amendments as indicated in the attached

copy There was some discussion as to whether the system of collection by the issue of bills as suggested in Chapter IV was suitable for small Municipalities, as it would involve some clerical labour It was pointed out that at present collection of taxes was made by Shanbhogs without presentation of any bills As the Municipal Regulation required the presentation of bills for taxes to tax payers before a demand can be made the members were of opinion that all Municipalities should adopt this procedure

The following rules and forms were considered suitable only to larger Municipalities and were star marked —

Rules 34 35, 40, and 41 (re numbered in the attached copy as 32, 33, 38 and 39 respectively) of Chapter III and 42 to 52, 54 to 57 64, 66, 83 and 85 (re numbered as 40 to 50, 51, 53 to 55, 62 64, 83 53 and 84 respectively) of Chapter IV

Forms 6, 9 to 12, 14 15 A and B, 17 to 19 23 and 25

FOURTH DAY'S PROCEEDINGS

The fourth day's sitting commenced at 12 noon on the 21st October 1912

Messrs Wetherall and Bowring having arrived at Mysore were present this day Copies of the resolutions passed on the first day of the meeting had been sent to them previously All the members, except Messrs K R Srinivasa Iyengar, Doraswami Iyer and Krishna Iyer, were present

The Octroi Rules in Chapter V were considered and passed with alterations as indicated in the attached copy

The rule in the draft Manual (Rule 92, clause 6) that articles imported into a Jail, and used by it in manufacturing articles sold to the public should not be exempt from payment of Octroi elicited some discussion

The difficulty of accurately estimating the extent to which articles imported into a Jail for manufacturing purposes was used for *bona fide* Government purposes, or for profit was pointed out and it was finally agreed that this clause may be omitted and it may be left to each Municipality to decide the action to be taken in the matter

The new system of providing locked cash boxes for dropping the collections into them by Ookad Mutsaddis suggested in the Manual was accepted by the members as suitable for adoption by all Municipalities

10

The following rules and forms were considered unsuitable to smaller Municipalities and were accordingly star-marked —

Rules 116-124, 128, clauses (ii) to (iv), last portion of 129, 130 to 151, 158 to 165

Forms 34, 35, 38A, 39 to 43 and 45 to 47

FIFTH DAY'S PROCEEDINGS

On the 5th day, *i e*, 22nd October 1912 the meeting commenced at 12 noon All members, except Mr Krishna Iyer, were present

Chapters VI, VII and VIII (rules on tolls, licenses and other revenues) were considered and passed with alterations as indicated in the corrected copy

There was some discussion as to whether the system of issuing licenses for vehicles and animals kept for hire within the Municipality proposed in the draft Manual in Rule 201 *et seque* was in accordance with the Municipal Regulation The members thought that, as the rules laid down only an alternative procedure other than by the issue of bills for the collection of taxes and did not presume the existence of any right on the part of the Municipality to refuse to grant license to any owner of the vehicle or animal kept for use they were suitable for adoption in larger Municipalities.

The whole of Chapters VI and VII, Rules 217 218 233 to 238 of Chapter VIII and Forms 48 to 58, 60 61 and 68 were star marked

As further meetings could not be held owing to the commencement of the Representative Assembly sittings from the 23rd October 1912 it was decided that the consideration of the rules of remaining Chapters should be resumed after the Assembly work was over

SIXTH DAY'S PROCEEDINGS

The Representative Assembly work having been finished on the morning of the 1st November the Conference was arranged to be held on that day at 12 noon At this meeting all members except Mr C Srikanteswara Aiyar were present Discussion was accordingly resumed and Chapters IX to XII (Public Works establishment and contingent expenditure Municipal office accounts debt heads and miscellaneous) were considered and passed with the alterations indicated in the corrected copy

The following rules and forms were star marked —

Rules 252, 270, 271 of Chapter IX, 317 and 318 of Chapter X

327 to 333 (renumbered as 326 to 332), 335 to 337 and the first sentence of 339, (renumbered as 333 to 336), 357 to 359 of Chapter XI

372 to 375 (renumbered as 373 to 376) and 389 of Chapter XII

Forms 71 A, 79, 89, 91 to 94, 94 A, 96, 100, 05 to 108

The several points mentioned in the Prefatory Note to the draft Manual as requiring discussion were then considered and the following opinions of the members were recorded —

(1) The Manual as now approved is intended to apply to Regulation Municipalities The more elaborate rules in the Manual which are primarily applicable to the City Municipalities have been distinguished from the simpler rules by being starmarked The entire Manual may be adopted by the City Municipalities and the unstarred rules by the other Municipalities Important Municipalities may also adopt such of the starred rules as are suitable for their requirements The Non Regulation Municipalities may well adopt the simpler rules of the Manual with such modifications as may be sanctioned by Government in respect of any particular Municipality

(2) With reference to Government Order No 7269—Ml 411 06 1 dated the 22nd 25th February 1907 reserving for future consideration the question whether the cost of the audit staff deputed to audit the accounts of the local bodies should be wholly or partly recovered from them it was the unanimous opinion of the members that the cost should be borne entirely by Government as heretofore The President observed that in British India the cost of audit used to be recovered before from the Municipalities but the practice has been abolished and the British Government now give a free local audit to the Municipalities by its expert staff

(3) In regard to works to be executed through the agency of the Public Works Department of Government it was observed that the present practice of passing on the debit to the Municipal Funds through Exchange Accounts keeps the Municipality in the dark regarding the progress of its Public Works expenditure and that in its stead the procedure prevailing in British Provinces (*vide* Article

12

460, Civil Account Code Vol I, Notes 1 and 2) of the Municipality paying the entire cost of the work in advance to the Executive Engineer on his demand, should be adopted Intimation of the progress of expenditure should be given monthly to the Municipalities and lapses or savings should be transferred to the Municipalities concerned

As this was the procedure laid down in the draft Manual, Rule 239 the members thought that no further change was necessary

PART II

Recommendations

The recommendations of the Conference upon which orders of Government are necessary are set forth below —

(1) The draft Manual as finally amended may be treated as a set of model rules approved by Government and may be recommended to Municipalities for adoption with such modifications as each Municipality may consider necessary as rules under Section 46 (c) and other sections of the Regulation

It is believed that if Government properly impress on the Municipalities the necessity of adopting a set of account rules and also advise that such action should be taken by them within a definite period, there will be no difficulty in getting the rules adopted by all the Municipalities within a reasonable time

(2) The rules and forms in the draft Manual which are applicable only to the two City Municipalities and are not generally suited to the requirements of other Municipalities are distinguished by an asterisk placed against them The Manual may be adopted in its entirety by the two City Municipalities of Mysore and Bangalore The rules and forms not starred may be considered as a simple and handy manual for general adoption by all Municipalities in Mysore the more important of which may also adopt such of the starred rules and forms as are required by them

(3) The rules and forms not marked with an asterisk *i e* those which are of general application should be translated into Kannada and printed as a smaller Vernacular Manual The larger manual may remain in English and need not be translated into Kannese

The smaller Vernacular Manual may be ordered to be adopted by Non Regulation Municipalities, *i e* Municipalities

which have not been constituted as such under the Municipal Regulations

(4) As under existing orders, the forms, etc, used by Municipalities are supplied free of cost, the forms and registers prescribed in the Manual may be got printed at the Government Press and supplied to Municipalities at least three months before the Manual is to be brought into force It will be convenient if the new system be adopted by all Municipalities with effect from the commencement of the next official year

PRESIDENT AND MEMBERS

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Dated

Station

GPB—15—11 2 13

No. 9 OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 1st April, 191 8

From

C. CHAKRAVARTI, Esq., M A.,
F R. A. S., ETC.,
Comptroller to the Government of
His Highness the Maharaja of Mysore.

To

K.R. Srinivasa Iyengar, Esq., M.A.,
Offg. Secretary to the Government of Mysore,
General and Revenue Department.

Sir,

I have the honour to invite attention to my letter No.5393/ dated 13th February 1913, submitting a copy of the draft manual as finally adopted by the conference assembled at the purpose together with 12 copies of the Proceedings and resolutions of the conference and to request that you will be so kind as to obtain early orders of Government as requested in the letter under reference.

I have the honour to be,
Sir,
Your most obedient servant,

C. Chakravarti

Comptroller.

Rec —Gl 17]

.. .. Department

19/5.

FROM

J S CHAKRAVARTI, ESQ., M A,
F R. A S, ETC
Comptroller to the Govt of
H H the Maharaja of Mysore

To

Esq

Secretary to the Govt of Mysore
Dept

Dated

Despatched 3/4

Received

No 6587

Subject matter

Survey allotment to
Office no 5393 - LA-1775
18/2/15

GRS 28]

2 copies

File No 406-11
Serial No

Diary No of letter replied to 4947

GENERAL AND REVENUE SECRETARIAT
(M).

Proceedings of the Government of His Highness the Maharaja of Mysore

the 191

READ—

Correspondence ending with letter No 5393/1 A 9173 dated the 19th Feb 1913 from the Comptroller forwarding a copy of the Draft Municipal Account Manual as finally passed by a conference during the Dasara of 1912 and requesting early orders on the Memorandum

over

Date of issue

Signed by

ORDER THEREON—No.

SUBJECT

Heads of the Conference

Order thereon:-

~~In January 1907 after~~
Consequent on the
the promulgation of the Bengal P. M 406-11 SL1
Municipal Regulation VII
of 1906, the Comptroller was
on the 6th February 1907
requested to frame a set
of rules for the proper main-
tenance and audit of the
accounts in all the Municipalities
of the State. A draft Manual
Manual was accordingly
compiled by Asst Comptroller
Mr. B. Srinivasa Iyengar
under the instructions
of Mr. J. S. Chakravarti,
Comptroller & submitted report and R, M 411-06 SL6
Submitted report. ~~in~~
~~January 1911.~~ On
April 1912, the Govern-
ment ~~were pleased~~
~~to accept~~ accorded their general L, M 411-06 SL8
approval to the ~~draft~~ Manual

3 R S 27]

GENERAL AND REVENUE SECRETARIAT

(Continuation sheet draft form)

Give names & designations in full Ply

and

Financial Secy to Govt (President)

Mr K S Doraiswamy Iyer

Mr M Kantaraj Urs B A

Mr C Srikanteswara Aiyar B A B L

Mr K R Srinivasa Iyengar M A

Mr B J Kumaraswamy M A B D

Mr Bowring

Mr C S Balasundaram Iyer B A

Mr K Krishna Iyer

Mr. P. R W Wetherall

Mr. K. Srinivasa Rao

Mr A Subramanya Iyer B. A

Mr K Chandy B A

Perused, & signed

~~the draft~~ Manual and directed that printed copies thereof be distributed to the ~~Deputy Commrs and~~ Asst Commrs thereon, if any, should be considered at a ~~conference~~ to be held at Mysore.

2. ~~Accordingly~~ A conference of the Heads of Depts and Dy Commrs ~~of the Jungle Mahals~~ noted above accordingly ~~Officers~~ was held at Mysore during the Dasara of 1912 for ~~consideration~~ considering the provisions of the Draft Manual ~~in the light of the~~ and that the ~~Govt~~ ~~Several members~~. The Conference

3. In submitting a copy ~~of the proceedings~~ of the Conference a copy of the Manual as finally approved by the conference together with a copy of the proceedings and recommendations of the Conference, the Comptroller requests that Govt may be pleased to issue ~~be released~~ to him as early orders on the recommendations of the Conference

~~ference and~~ to record their
~~final approval to the adoption~~
~~of the Manual.~~
~~3. After careful consideration~~
~~of the subject govt are pleased~~
to accept the recommendations
~~of the conference and direct~~
that the ~~draft~~ Manual as
finally approved by the
conference be printed and treated as
a set of model ~~by~~ rules,
~~and printed as early as~~
~~possible.~~ These rules are rec-
ommended to the Municipal
Councils for adoption ~~with~~
necessary modifications
~~such modifications as~~
~~may be considered~~
~~necessary~~ as rules under
Section 461(1) and other
Sections of the Municipal
The Deputy Comrs and the
Presidents of the Bangalore and Mysore
City Municipal Councils are
requested to implement

Q1 Recommendation No(1) of the conference

D-0

G.R S 27]

GENERAL AND REVENUE SECRETARIAT

(Continuation sheet draft form.)

Recommendation no(2) of the conference

the Manual explains the necessity for the adoption of a set of standard rules and ~~that~~ See that thorough check is taken in the matter.

2. ~~The~~ Such of the rules and forms in the Manual which are applicable only to the Bengal Presidency and Bengal Circle and which are as several are not limited to the Requirements of ~~the~~ Other than those of the cities of Bangalore & Mysore Mandals are distinguished by an asterisk placed against each rule & form. Important Mandal Other than those of the Bangalore & Mysore Cities commands may also adopt such of the starred distinguished by an asterisk rules and forms as are suited to their requirements.

3. Govt are also pleased to direct that the rules and forms not marked with an asterisk, that

those which are of general applicability be adopted in all the Departments should come effect from 1st July 1993 and that they be translated into Canada and printed as a Smaller pocket Manual. The Comptroller is requested to take early action for the issue of the Vernacular Manual.

Recommendation no (3) of the conference and para 3 of the paper under disposal

(5) The Deptt of the Govt Press and Stationery is requested to print and supply free of cost the forms and registers prescribed in the manual at a very early date on indent to be submitted by the several Dy. Comptt and Paymasters of Monthly

Recommendation no (4) of the conference and Sl no 7516-9/ 2A246-92 of 1-12-92

Stet

G R S 27]

GENERAL AND REVENUE SECRETARIAT

(Continuation sheet draft form.)

Stet

The several members of the Conference are for their valuable suggestions on the Draft Manual and Messrs J.S. Chakravarti and B. Srinivasa Iyengar for their labours in its preparation

Print

Typing Sergt Secy to Govt
G & AF
(103)
4/4/13

Fair draft
2 copies put up
LR
11/4/13

The Controller,
The Dy. Comptr of A&F
The Presidt of the Bangalore City Municipal Council
The Inspr of the Division
The Superintendent Govt Press & Stationery
K.S. Doraiswamy Iyengar Esqr
M. Kantaraj Urs Esqr B.A
C. Sankaraswamy Aiya Esqr B.A.B.L
K.R. Srinivasachariar Esqr M.A.
C.S. Balasundaram Iyer Esqr B.A.

The Printing may be immediately done for the use of the Committee

11/4

Proceedings of the Government of H .H the Maharaja of Mysore

Read.-

Correspondence ending with letter No. 5393/L A D 773 dated the 19th February 1913 from the Comptroller to the Govt of H.H the Maharaja of Mysore submitting a copy of the Draft Municipal Account Manual as finally passed by the Conference during the Dasara of 1912 and requesting early orders on the recommendations of the Conference

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Order thereon -No 10120-37/ML411-06-35
Dated Bangalore, 21st June April 1913

Consequent on the promulgation of the Mysore Municipal Regulation VII of 1906, the Comptroller was requested on the 22nd February 1907 to frame a set of rules for the proper maintenance and audit of accounts in all the Municipalities of the State A Draft Municipal Manual was accordingly compiled by Assistant Comptroller Mr B Srinivasa Iyengar under the instructions of Mr J S Chakravarti, Comptroller to Government and submitted to Government In April 1912, the Government accorded their general approval to the Draft Manual and directed that printed copies thereof be distributed to the Deputy Commissioners and that their criticisms, if any, should be considered at a Conference to the held at Mysore

2 A Conference of the marginally noted

1. Mr J.S Chakravarti, M.A, F R A S, Comptroller & Financial Secretary to the Govt. of H.H the Maharaja of Mysore (President)

Mr.K.S. Dorasami Iyer, Revenue Commissioner in Mysore

Mr M Kantaraj Urs, B A, Excise Commissioner in Mysore

Mr C Srikantesvara Aiyar, B A, B L Inspector General of Police in Mysore

Mr.K.R Srinivasa Iyengar, M.A, Offg Secretary to the Govt. of H H the Maharaja of Mysore, Gen & Rev Departments

Mr B J Kumaraswami Naik, B A, Deputy Commissioner, Bangalore District

4. Mr. P F.Bowring, Deputy Commissioner, Kolar District.

Mr. C S Balasundaram Iyer, B A, Offg Deputy Commissioner, Tumkur District

9. Mr. K Krishna Iyer, Offg Deputy Commissioner, Mysore District

10. Mr P R W.Wetherall, Deputy Commissioner, Hassan District.

11. Mr K.Srinivasa Rao, Deputy Commissioner, Shimoga District

12. Mr A Subramanya Iyer, B A, Offg Deputy Commissioner, Kadur District

13. Mr K. Chandy, B.A, Deputy Commissioner, Chitaldrug District,

Heads of Departments and Deputy Commissioners was accordingly held at Mysore during the Dasara of 1912 for considering the provisions of the Draft Manual.

3 In submitting a copy of the Manual as finally approved by the Conference together with copies of the proceedings and recommendations of the Conference, the Comptroller requested that Government be pleased to pass early orders on the recommendations of the Conference and to accord their final approval to the adoption of the Manual

4 After careful consideration of the subject, Government are pleased to accept the recommendations of the Conference and direct that the Manual as finally approved by the Conference be printed ~~and treated as a set of model rules~~. These rules are recommended to the Municipal Councils for adoption with necessary modifications, as rules under Section 46 ~~(x) and all other sections~~ of the Municipal Regulation The Deputy Commissioners and the Presidents of the Bangalore and Mysore City Municipal Councils are requested to impress on the Municipal Councils concerned, the necessity for the adoption of a set of account rules and see that prompt action is taken in the matter Such of the rules and forms in the Manual

to the several Members of the Conference for their co-operation and suggestions.

PRINT

Offg. Secretary to Govt.

To

The Comptroller, Mysore Government

The Deputy Commissioners of Districts.

The Presidents of the Bangalore City Municipal Council

K.S Dorasami Iyer, Esquire, Revenue Commissioner in Mysore

M. Kantaraja Urs, Esquire, B A , Excise Commissioner & Inspector General of Registration in Mysore.

C Srikantesvara Aiyar, Esquire, B A ,B L Inspector General of Police in Mysore

K.R.Srinivasiengar, Esquire, M.A , Offg Secretary to the Govt. of H H the Maharaja of Mysore, General and Revenue Departments

C S Balasundaram Iyer, Esquire, B A , Secretary to the Govt of H H the Maharaja of Mysore, in the Departments of Education, Agriculture and Industries and Commerce

K.R.
2

Proceedings of the Government of His Highness the Maharaja of Mysore,

READ—

Correspondence ending with letter No. 5993—L A D 773 dated the 19th February 1913 from the Comptroller to the Government of His Highness the Maharaja of Mysore submitting a copy of the draft Municipal Account Manual as finally passed by the Conference during the Dasara of 1912 and requesting early orders on the recommendations of the Conference

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No 10120 37—ML 411 06 30, DATED BANGALORE, 21ST JUNE 1913

ORDER THEREON —Consequent on the promulgation of the Mysore Municipal Regulation, VII of 1906, the Comptroller was requested on 22nd February 1907 to frame a set of rules for the proper maintenance and audit of accounts in all the Municipalities of the State A draft Municipal Manual was accordingly compiled by Assistant Comptroller, Mr B Srinivasa Iyengar under the instructions of Mr J S Chakravarti, Comptroller to Government and submitted to Government In April 1912, the Government accorded their general approval to the draft Manual and directed that printed copies thereof be distributed to the Deputy Commissioners and their criticisms, if any, should be considered at a Conference to be held at Mysore

2 A Conference of the marginally noted Heads of Departments and Deputy Commissioners was accordingly held at Mysore during the Dasara of 1912 for considering the provisions of the draft Manual

1 Mr J S Chakravarti M A F R A S Comptroller and Financial Secretary to the Government of His Highness the Maharaja of Mysore (President)
2 Mr K S Dorasami Iyer Revenue Commissioner in Mysore
3 Mr M Kantaraj Urs B A Excise Commissioner in Mysore
4 Mr C Srikanteswara Aiyar B A B L Inspector General of Police in Mysore
5 Mr K R Srinivasiengar M A Officiating Secretary to Government of His Highness the Maharaja of Mysore General and Revenue Departments
6 Mr B J Kumarasami Naik B A Deputy Commissioner Bangalore District
7 Mr P F Bowring Deputy Commissioner Kolar District
8 Mr C S Balasundaram Iyer B A Officiating Deputy Commissioner Tumkur District
9 Mr K Krishna Iyer [illegible] Officiating Deputy Commissioner Mysore District
10 Mr P R W Wetherall Deputy Commissioner Hassan District
11 Mr K Srinivasa Rao Deputy Commissioner Shimoga District
12 Mr A Subramanya Iyer B A Officiating Deputy Commissioner Kadur District

3 In submitting a copy of the Manual as finally approved by the Conference together with copies of the proceedings and recommendations of the Conference, the Comptroller requests that Government be pleased to pass early orders on the recommendations of the Conference and to accord their final approval to the adoption of the Manual

4 After careful consideration of the subject, Government are pleased to accept the recommendations of the Conference and direct that the Manual as finally approved by the Conference be printed for use in connection with the several Municipalities in the State These rules are recommended to the Municipal Councils for adoption with necessary modifications as rules under Section 46 and other enabling provisions of the Municipal Regulation The Deputy Commissioners and the Presidents of the Bangalore and Mysore City Municipal Councils are requested to impress on the Municipal Councils concerned the necessity for the early adoption of a set of Account Rules and see that prompt action is taken in the matter Such of the rules and forms in the Manual as are not generally suited to the requirements of Municipalities other than those of the Cities of Bangalore and Mysore are distinguished by an asterisk placed against each rule and form but important Municipal Councils other than those of the Bangalore and Mysore Cities may also adopt such of the rules and forms distinguished by an asterisk as are suitable for their requirements

5 Government are also pleased to direct that the rules and forms not marked with an asterisk that is those which are of general applicability be adopted in all the Non Regulation Municipalities with effect from the 1st July 1913, and that they be translated into Kannada and printed as a separate Manual The Comptroller is requested to take early action for the issue of the Kannada Manual

27

Local Fund and Sanitary (Municipal), dated 21st June 1913

13 Mr K Chandy B A Deputy Commissioner Chitaldrug District

6 The Superintendent of the Government Press and Stationery is requested to print and supply free of cost the forms and registers prescribed in the Manual at a very early date on indents to be submitted by the several Deputy Commissioners and Presidents of Municipalities

7 The acknowledgments of the Government are conveyed to Mr J S Chakravarti and to his Assistant Mr B Srinivasiengar for their labours in the preparation of the Manual, and to the several members of the Conference for their co operation and suggestions.

K R SRINIVASIENGAR,
Secy to Govt, Gen & Rev Depts

To—The Comptroller Mysore Government
The Deputy Commissioners of Districts
The President of the Bangalore City Municipal Council
The President of the Mysore City Municipal Council through the Deputy Commissioner Mysore District
The President of the Sringeri Municipality through the Deputy Commissioner of the Kadur District
The Superintendent of the Government Press and Stationery
K S Dorasami Iyer Esq Revenue Commissioner in Mysore
M Kantaraj Urs Esq B A Excise Commissioner and Inspector General of Registration in Mysore
C Srikanteswara Aiyar Esq B A B L Inspector General of Police in Mysore
K R Srinivasiengar Esq M A Secretary to the Government of His Highness the Maharaja of Mysore General and Revenue Departments
C S Balasundaram Iyer Esq B A Secretary to the Government of His Highness the Maharaja of Mysore in the Departments of Education Agriculture and Industries and Commerce

Fxd —C R

1912-13

GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

LOCAL FUND AND SANITARY
(MUNICIPAL)

PROCEEDINGS

Dated 21st June 1913

No 10120-37
Mi 411 06 35

Accepts the recommendations of the Conference held at Mysore during the Dasara of 1912 for considering the provisions of the draft Municipal Account Manual and directs that the Manual as finally approved by the Conference be printed for use in the several Municipalities of the State

GPB—27-6 13—350

1912-13

GOVERNMENT OF HIS HIGH
THE MAHARAJA OF MYSORE

LOCAL FUND AND SANITARY
(MUNICIPAL)

PROCEEDINGS

Dated 21st June 1913

No 10120-37
MI 411 06 3

Accepts the recommendations of the Conference held at Mysore during the Dasara of 1912 for considering the provisions of the draft Municipal Account Manual and directs that the Manual as finally approved by the Conference be printed for use in the several Municipalities of the State

GPB—29-6-13—250